

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:	Toshiharu Furukawa, et al.	Art Unit:	2891
Serial No.:	10/732,958	Examiner:	Douglas M. Menz
Filed:	December 11, 2003	Atty. Docket No.:	ROC920030282US1
For:	WRAP-AROUND GATE FIELD EFFECT TRANSISTOR		

AMENDMENT

Mail Stop AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the non-final Office Action of September 20, 2006, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 5 of this paper.